

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO**

In re

**THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,**

As a representative of

**THE COMMONWEALTH OF PUERTO RICO
et al.,**

Debtors.¹

PROMESA

Title III

No. 17 BK 3283-LTS

(Jointly Administered)

ECF Dkt. Nos. 5716, 5800 [Amended
Docket Entry No. 8450], 7997, 8512, 8786,
9164, 9167, 9178, 9183, 9197, 9199, 9204,
9209, 9216, 9217, 9220, 9221, 9312, 9333,
699 [Case No. 17-3566], 651 [Case No. 17-
3567], 1129 [Case No 17-4780], 1774 [Case
No 17-4780], 1746 [Case No. 17-4780]

Hearing date: March 4, 2020 at 9:30 a.m. (AST)

**FEE EXAMINER'S REPORT ON UNCONTESTED PROFESSIONAL FEE
MATTERS FOR CONSIDERATION IN CONNECTION WITH THE
MARCH 4, 2020 OMNIBUS HEARING**

**I. SUMMARY OF UNCONTESTED FEE APPLICATIONS FOR THE
SEVENTH INTERIM (JUNE 1-SEPTEMBER 30, 2019) AND PRIOR
COMPENSATION PERIODS**

¹ The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the: (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and, (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) Puerto Rico Public Buildings Authority ("PBA") (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

II. NOTICE OF DEFERRAL OF SPECIFIC FEE APPLICATIONS FOR CONSIDERATION AT THE APRIL 22, 2020 OMNIBUS HEARING OR A LATER DATE

TO: HON. LAURA TAYLOR SWAIN,
UNITED STATES DISTRICT JUDGE

INTRODUCTION

This is the Seventh Interim Compensation Period report (June 1-September 30, 2019) on negotiated and, as a result, uncontested applications for professional compensation pursuant to PROMESA. While the Commonwealth has experienced changes in government and an increasing number of professionals subject to review (now, for the principal parties collectively, more than 50), the process itself has remained largely constant—with uniform standards through the statute, the proceeding-specific guidelines, and a series of presumptive motions approved by the Court. Applications generally continue to reflect care and exercised billing judgment. Duplicative services and inefficient staffing remain challenges for some professionals.

Professionals have requested about \$615 million in fees and expenses through the Title III compensation process through February 25, 2020. The *Order Regarding Stay Period and Mandatory Mediation* [Dkt. No. 8244], entered on July 24, 2019, does not appear to have resulted in a decrease in fees and expenses sought, which have ranged from \$71 million to \$86 million for each of the seven four-month interim fee periods since the proceedings began. The level of fees and expenses sought reflect, in part, the complexity of the proceedings, which--if possible--has only increased over time, including a pending decision from the U.S. Supreme Court.

The unique circumstances these cases present, including the services principal parties and professionals perceive these circumstances require have resulted in additional in-person meetings between the Fee Examiner and professionals. The Fee Examiner has met, for instance, with

Citigroup Global Markets, McKinsey & Co., Filsinger Energy Partners, and professionals representing the Creditors' Committee. The Fee Examiner plans on-site meetings next month with PREPA representatives, Filsinger, and AAFAF, focusing in part on the effects of the serial earthquakes earlier this year. The Court's November 20, 2019 order on expert retention in the PREPA Rule 9019 matter also has warranted additional and continuing attention. *See Order Granting Urgent Motion for an Order in Limine Precluding the Official Committee of Unsecured Creditors from Entering Expert Report Into Evidence at the 9019 Motion Hearing* [Dkt. No. 1756].²

SUMMARY OF RECOMMENDATIONS

With this report, the Fee Examiner:

- Recommends Court approval of the interim fee applications detailed on **Exhibit A**;
- Recommends Court approval of the final fee application detailed on **Exhibit B**; and
- Notifies the Court, consistent with paragraphs 2.h and 2.k of the *Second Amended Order Setting Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [Dkt. No. 3269] (the "**Interim Compensation Order**"), that the Fee Examiner and the applicants listed on **Exhibit C** and **Exhibit D** are in productive discussions and—to continue their dialogue—have agreed to adjourn their consideration to the April 22, 2020 omnibus hearing or another date convenient for the Court.

INTERIM FEE APPLICATIONS

This Report addresses some of the professional fees and expenses timely submitted for the Seventh Interim Fee Period (June 1, 2019 – September 30, 2019), along with certain deferred applications from prior interim periods. Professionals have generally continued to comply with

² With this report, the Fee Examiner recommends the applications reflecting fees and expenses related to the excluded expert report for deferral to the April 22, 2020 omnibus hearing or a later date. *See Exhibit C.*

established guidelines and preemptively to omit or remove charges and expenses from their applications that otherwise might well have been the subject of objections.

Duff & Phelps LLC

On October 15, 2019, the Fee Examiner filed a *Limited Objection to the Amended First Interim Application of Duff & Phelps LLC for Allowance of Compensation for Services Rendered and Reimbursement of Expenses Incurred as Independent Forensic Analysis Team to the Financial Oversight and Management Board for Puerto Rico, as Representative of the Debtor, the Commonwealth of Puerto Rico, for the Period of November 1, 2018 Through January 31, 2019* [Dkt. No. 8862] (the “**Limited Objection**”). On October 22, 2019, Duff & Phelps filed the *Reply of Duff & Phelps LLC to Fee Examiner’s Limited Objection (Doc. No. 8862) to Amended First Interim Application for Allowance of Compensation and Reimbursement of Expenses for Period November 1, 2018 Through January 31, 2019* [Dkt. No. 8915]. After extensive discussions and information exchange, including additional consultations with the Oversight Board (“FOMB”), the Fee Examiner and Duff & Phelps reached an agreement for a global resolution of the issues raised in the Limited Objection and in the firm’s subsequent applications (though not its final application). Accordingly, the Duff & Phelps applications are on the list of those recommended for approval on an uncontested basis on **Exhibit A**.

Alvarez & Marsal

The Court noted at the June 2019 omnibus hearing that some proofs of claim filed on behalf of disabled children had been inappropriately subject to objection based on the claims review and reconciliation process by Alvarez & Marsal. Tr. 6/14/2019 at 35:20-37:24. To address the Court’s explicit concerns, A&M re-reviewed and re-certified the omnibus claims objections at issue to verify that claims were appropriately subject to objection (the “Claims Objection Audit”). A&M promptly contacted the Fee Examiner to discuss the Claims Objection

Audit and to address potential necessary adjustments prior to filing its fee application reflecting that additional work.

A&M ultimately suggested, and the Fee Examiner agreed, that A&M would not charge the estates for any fees associated with the Claims Objection Audit. *See* Dkt. Nos. 9197, 9209, and 9221. In total, A&M refrained from charging the estates for \$144,535.50 in fees related to the Claims Objection Audit. The Fee Examiner was generally satisfied with A&M's mitigation of the duplicate claims designation issue, but identified some additional entries possibly related to the Claims Objection Audit. In response to the Fee Examiner's letter report, A&M provided clarifying detail on some of the identified entries and agreed to the disallowance of others. These additional adjustments adequately remediate any adverse fee impact on the estates, leading to the recommendation of A&M's pending interim fee applications, as adjusted and noted on

Exhibit A.

The Cobra Omnibus Fee Objection

On December 4, 2019, Cobra Acquisitions LLC ("Cobra") filed the *Omnibus Objection to Fee Applications Filed by Professionals and Request to Increase Holdback Amount* [Dkt. No. 9419] (the "**Cobra Fee Objection**") addressing 19 Seventh Interim Compensation Period fee applications and objecting "to all further payment of professional fees regardless of whether such professional is listed herein or has yet to file its Fee Application." *Id.* at ¶ 32. Cobra subsequently filed the *Supplement to Omnibus Objection to Fee Applications Filed by Professionals and Request to Increase Holdback Amount* [Dkt. No. 9752] (the "**Cobra Supplemental Fee Objection**"), adding one additional Seventh Interim Compensation Period application to the Cobra Fee Objection.

Cobra contends that the pending dispute over its administrative expense claim against PREPA, intertwined with the ongoing criminal prosecution of Cobra's former president and two

Federal Emergency Management Agency (“FEMA”) officials,³ necessitates increased holdbacks and the disallowance of the identified professionals’ pending fee applications.⁴ Cobra also asserts, without substantiation, that PREPA may be administratively insolvent.

Setting aside whether a governmental debtor such as PREPA can ever be considered administratively insolvent, *see Reply of Puerto Rico Fiscal Agency and Financial Authority to Cobra Acquisition LLC’s Omnibus Objection to Fee Applications Filed By Professionals and Request to Increase Holdback Amount* [Dkt. No. 11732], only five of the applications recommended for approval in this report are subject to the Cobra Fee Objection. They are:

- *Seventh Interim Fee Application of Casillas, Santiago & Torres, LLC, Local Counsel to Official Committee of Unsecured Creditors, for Services Rendered and Reimbursement of Expense for the Period from June 1, 2019 Through September 30, 2019* [Dkt. No. 9220-1]
- *Sixth Interim Fee Application of Filsinger Energy Partners for Allowance of an Administrative Claim for Compensation and Reimbursement of Expenses Incurred as Chief Financial Advisor to Puerto Rico Electric Power Authority (“PREPA”) for the Period from June 1, 2019 Through June 30, 2019 and July 16, 2019 Through September 30, 2019* [Dkt. No. 9204]
- *Second Interim Application of Ileana C. Cardona Fernandez, Esq., Local Conflicts Counsel to the Financial Oversight and Management Board, Acting Through Its Special Claims Committee, for Professional Compensation and Reimbursement of Expenses for the Fifth Interim Fee Period from June 1, 2019 Through September 30, 2019* [Dkt. No. 9312]
- *Second Interim Application of Ileana C. Cardona Fernandez, Esq., Local Conflicts Counsel to the Financial Oversight and Management Board, Acting Through Its Special Claims Committee, for Professional Compensation and Reimbursement of Expenses for the Fifth Interim Fee Period from June 1, 2019 Through September 30, 2019* [Case No. 17-BK-4780, Dkt. No. 1774]

³ See *Order Granting Joint Urgent Motion of the Oversight Board, PREPA, and AAFAF to Extend All Applicable Deadlines to Cobra Acquisition LLC’s Motion for Allowance and Payment of Administrative Expense Claims* [Dkt. No. 8886].

⁴ The Cobra Fee Objection, on its face, “RELATES ONLY TO PREPA,” although many of the applications do not relate to PREPA’s professionals’ fees. The objection includes professionals for the Oversight Board, its Special Claims Committee, AAFAF, both official committees, and even the financial advisor to the mediation team.

- *Seventh Interim Application of Phoenix Management Services, LLC, Financial Advisor to the Mediation Team, for Allowance of Compensation for Services Rendered and Reimbursement of Expenses Incurred for the Period June 3, 2019 Through September 29, 2019* [Dkt. No. 9167]

Neither Casillas, Santiago & Torres, LLC (“CST”) nor Phoenix Management Services, LLC provides professional services to PREPA. The Fee Examiner understands that PREPA, which derives revenue from its own operations, does not pay committee or mediation team professionals. The continued payment of these two professionals’ fees, therefore, should have no impact on the financial condition of PREPA. The objection should be overruled with respect to CST and Phoenix Management.

The objection should also be overruled as to Ms. Cardona Fernandez. Ms. Cardona Fernandez provides local counsel to the Oversight Board’s Special Claims Committee, not PREPA. All of Ms. Cardona Fernandez’s bills are directed to the Oversight Board, though she invoices services related to the PREPA Fuel Avoidance Action separately. *See* Case No. 17-BK-4780, Dkt. No. 1774. The amount of the PREPA application—\$5,130.00—is *de minimis* in the context of these cases, and Ms. Cardona Fernandez is a sole practitioner. The Fee Examiner, accordingly, can identify no possible justification for Cobra’s objection to the payment of these fees.

Filsinger Energy Partners, Inc. is the Chief Financial Advisor to PREPA. As noted in prior interim reports, Filsinger’s services are central not only to the ongoing operation of PREPA, but also to the continued administration and implementation of FEMA disaster relief aid to restore and improve the island’s electrical grid. *See* Dkt. No. 7233 at 5-6; Dkt. No. 4126 at 7-8. The vast majority of Filsinger’s fees are not for Title III work. To the extent they do relate to Title III matters, the Fee Examiner finds them reasonable and necessary under PROMESA. To the extent Filsinger’s fees relate to non-Title III matters, they are an indispensable cost of

operating, maintaining, and upgrading the island's energy infrastructure to improve the reliability of utility service for Puerto Rico residents.⁵ In the absence of any articulated substantive basis for withholding professional fee payments to Filsinger, the Fee Examiner also requests that the Court overrule the Cobra Fee Objection as it relates to Filsinger Energy Partners.

Other Applications Recommended for Approval/Deferral

Exhibit A lists 20 interim fee applications, which the Fee Examiner recommends for the Court's approval, with adjustment. **Exhibit B** lists one final fee application that is recommended for approval, with the remaining final fee applications recommended for deferral on **Exhibit D**. **Exhibit C** identifies those pending interim applications which the Fee Examiner recommends for deferral, including those filed after the Fee Examiner's deadlines or initially supported by incomplete data or documentation.

While many professionals remain current with the professional fee review process, there have been some delays—often attributable to compiling and submitting accurate data and documentation essential to the review process. The Fee Examiner and the professionals are working cooperatively to address deferred applications. Any delays in the submission of applications and data and the resulting resolution do not adversely affect the Commonwealth; rather, it is the professionals that remain unpaid for all or part of their services. Like every fee and expense application, whenever submitted, interim applications all remain subject to Court approval of final applications at the conclusion of these proceedings.

RELIEF REQUESTED

For the reasons stated in this report, and in the absence of any other objection, the Fee Examiner recommends that the Court overrule the Cobra Fee Objection, approve under

⁵ A significant portion of Filsinger's fees are also subject to reimbursement by FEMA.

PROMESA sections 316 and 317 the applications listed on **Exhibits A and B**, and permit the deferral of the applications listed on **Exhibits C and D** to the omnibus hearing scheduled for April 22, 2020 or a later date. Attached to this report as **Attachment 1** is a proposed order consistent with the recommendations above, should the Court wish to enter it in advance of the upcoming omnibus hearing.

Dated: February 26, 2020.

WE HEREBY CERTIFY that on this date, we electronically filed the foregoing report with the Clerk of the Court using the CM/ECF system that will send notification of such filing to all attorneys of record registered in the use of the CM/ECF system.

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In re: The Financial Oversight and Management Board for Puerto Rico, as a representative of
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PROMESA Title III No. 17 BK 3283-LTS

Fourth - Seventh Fee Period Applications Recommended for Approval:

	Applicant	Compensation Period	Interim Fees Requested	Fee Examiner's Recommended Fee Adjustments	Interim Expenses Requested	Fee Examiner's Recommended Expense Adjustments	Interim Fees Recommended for Approval	Interim Expenses Recommended for Approval
Fourth Interim Fee Period (June 1 - September 30, 2018)								
	<i>Financial Advisor and Investment Banker to AAFAF</i>							
1	Rothschild & Co US Inc. [Dkt. No. 8512]	10/01/2018 - 2/28/2019	\$ 2,540,000.00	\$ -	\$ -	\$ -	\$ 2,540,000.00	\$ -
Fifth Interim Fee Period (October 1, 2018 - January 31, 2019)								
	<i>Independent Forensic Analysis Team to FOMB</i>							
2	Duff & Phelps LLC [Dkt. No. 5800; amended Dkt. No. 8450]	11/1/2018 - 1/31/2019	\$ 1,914,104.50	\$ 104,690.47	\$ 71,798.08	\$ 20,518.25	\$ 1,809,414.03	\$ 51,279.83
	<i>Counsel for PREPA</i>							
3	Greenberg Traurig [Dkt. No. 5716 and 17-4780 Dkt. No. 1129]	10/1/2018 - 1/31/2019	\$ 1,040,868.60	\$ 133,713.32	\$ 18,115.44	\$ 2,678.99	\$ 907,155.28	\$ 15,436.45
Sixth Interim Fee Period (February 1 - May 31, 2019)								
	<i>Independent Forensic Analysis Team to FOMB</i>							
4	Duff & Phelps LLC [Dkt. No. 7997]	2/1 - 5/31/2019	\$ 350,401.50	\$ 37,337.00	\$ 8,574.81	\$ 2,454.28	\$ 313,064.50	\$ 6,120.53
	<i>Financial Advisor to FOMB</i>							
5	Ernst & Young LLP [Dkt. No. 8786]	2/1 - 5/31/2019	\$ 4,505,960.45	\$ 27,173.43	\$ 196,914.62	\$ 27,555.52	\$ 4,478,787.02	\$ 169,359.10
	<i>Macroeconomic Consultant to the FOMB</i>							
6	Wolfe, Andrew [Dkt. No. 9333]	2/1 - 5/31/2019	\$ 100,000.00	\$ -	\$ 858.88	\$ -	\$ 100,000.00	\$ 858.88
Seventh Interim Fee Period (June 1 - September 30, 2019)								
	<i>Advisor to the FOMB - Commonwealth</i>							
7-a	Alvarez & Marsal North America, LLC [Dkt. No. 9197]	6/1 - 9/30/2019	\$ 1,288,205.37	\$ 4,757.00	\$ 14,315.32	\$ -	\$ 1,283,448.37	\$ 14,315.32
	<i>Advisor to the FOMB - ERS</i>							
7-b	Alvarez & Marsal North America, LLC [Dkt. No. 9209 and 17-3566 Dkt. No. 699]	6/1 - 9/30/2019	\$ 533,796.03	\$ 1,971.17	\$ -	\$ -	\$ 531,824.86	\$ -
	<i>Advisor to the FOMB - HTA</i>							
7-c	Alvarez & Marsal North America, LLC [Dkt. No. 9221 and 17-3567 Dkt. No. 651]	6/1 - 9/30/2019	\$ 111,158.73	\$ 410.48	\$ -	\$ -	\$ 110,748.25	\$ -
	<i>Members of the Official Committee of Unsecured Creditors</i>							
8	American Federation of Teachers [Dkt. No. 9217]	January 2019	\$ -	\$ -	\$ 869.86	\$ -	\$ -	\$ 869.86
	<i>Puerto Rico Conflicts Counsel to the FOMB Special Claims Committee</i>							
9-a	Cardona Fernandez, Ileana C. [Dkt. No. 9312]	6/1 - 9/30/2019	\$ 13,950.00	\$ -	\$ 400.00	\$ -	\$ 13,950.00	\$ 400.00
	<i>Puerto Rico Conflicts Counsel to the FOMB Special Claims Committee - PREPA</i>							
9-b	Cardona Fernandez, Ileana C. [17-4780 Dkt. No. 1774]	6/1 - 9/30/2019	\$ 5,130.00	\$ -	\$ -	\$ -	\$ 5,130.00	\$ -
	<i>Puerto Rico Counsel to the Official Committee of Unsecured Creditors</i>							
10	Casillas, Santiago & Torres, LLC [Dkt. No. 9220]	6/1 - 9/30/2019	\$ 669,949.50	\$ 699.50	\$ 12,929.59	\$ -	\$ 669,250.00	\$ 12,929.59
	<i>Chief Financial Advisor to PREPA</i>							
11	Filsinger Energy Partners, Inc. [Dkt. No. 9204 and 17-4780 Dkt. No. 1746]	6/1 - 6/30/2019 and 7/16 - 9/30/2019	\$ 2,495,469.81	\$ -	\$ 129,941.45	\$ -	\$ 2,495,469.81	\$ 129,941.45
	<i>Communications Advisor to the Official Committee of Unsecured Creditors</i>							
12	Kroma Advertising [Dkt. No. 9216]	5/16 - 9/15/2019	\$ 95,000.00	\$ -	\$ -	\$ -	\$ 95,000.00	\$ -
	<i>Special Counsel to the FOMB</i>							
13	Luskin, Stern & Eisler LLP [Dkt. No. 9199]	6/1 - 9/30/2019	\$ 54,602.00	\$ -	\$ -	\$ -	\$ 54,602.00	\$ -
	<i>Information Agent for the Official Committee of Retired Employees</i>							
14	Marchand ICS Group [Dkt. No. 9178]	6/1 - 9/30/2019	\$ 121,183.00	\$ -	\$ 8,497.95	\$ -	\$ 121,183.00	\$ 8,497.95
	<i>Counsel to FOMB</i>							
15	Munger, Tolles & Olson [Dkt. No. 9164]	6/1 - 9/30/2019	\$ 1,038,798.35	\$ 54,749.01	\$ 3,481.40	\$ 134.95	\$ 984,049.34	\$ 3,346.45

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Fourth - Seventh Fee Period Applications Recommended for Approval:

	Applicant	Compensation Period	Interim Fees Requested	Fee Examiner's Recommended Fee Adjustments	Interim Expenses Requested	Fee Examiner's Recommended Expense Adjustments	Interim Fees Recommended for Approval	Interim Expenses Recommended for Approval
16	<i>Members of the Official Committee of Retired Employees</i> Official Committee of Retired Employees [Dkt. No. 9183]	6/1 - 9/30/2019	\$ -	\$ -	\$ 1,504.57	\$ -	\$ -	\$ 1,504.57
17	<i>Financial Advisor to the Mediation Team</i> Phoenix Management Services, LLC [Dkt. No. 9167]	6/3 - 9/29/2019	\$ 193,489.00	\$ -	\$ 4,890.80	\$ -	\$ 193,489.00	\$ 4,890.80

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FINAL Fee Applications Recommended for Approval:

	Applicant	Compensation Period	Final Fees Requested	Fee Examiner's Recommended Fee Adjustments	Final Expenses Requested	Fee Examiner's Recommended Expense Adjustments	Final Fees Recommended for Approval	Final Expenses Recommended for Approval
	<i>Financial Advisor and Investment Banker to AAFAF</i>							
1	Rothschild & Co US Inc. [Dkt. No. 8512]	4/1/2018 - 2/28/2019	\$ 7,617,096.77	\$ -	\$ 36,050.83	\$ 26,462.52	\$ 7,617,096.77	\$ 9,588.31

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Third - Seventh Fee Period Applications Recommended for Deferral:

	Applicant	Compensation Period	Interim Fees Requested	Fee Examiner's Recommended Fee Adjustments	Interim Expenses Requested	Fee Examiner's Recommended Expense Adjustments	Interim Fees Recommended for Approval	Interim Expenses Recommended for Approval
Third Interim Fee Period (February 1 - May 31, 2018)								
	<i>Investment Banker and Financial Advisor to FOMB</i>							
1	Citigroup Global Markets Inc. [Dkt. No. 4020]	2/01 - 5/31/2018	\$ 1,803,571.43		\$ 40,912.98			
Fourth Interim Fee Period (June 1 - September 30, 2018)								
	<i>Financial Advisors to Commonwealth</i>							
2	Ankura Consulting Group, LLC [Dkt. No. 4358]	6/01 - 9/30/2018	\$ 2,373,633.63		\$ 199,003.27			
	<i>Financial Advisors to PREPA</i>							
3	Ankura Consulting Group, LLC [17-4780 Dkt. No. 1048]	6/01 - 9/30/2018	\$ 2,779,593.00		\$ 216,596.27			
	<i>Investment Banker and Financial Advisor to FOMB</i>							
4	Citigroup Global Markets Inc. [Dkt. No. 4897]	6/01 - 9/30/2018	\$ 1,975,000.00		\$ 20,450.63			
	<i>Debtors' Consultant</i>							
5	Deloitte Consulting LLP [Dkt. No. 9274]	8/01 - 9/30/2018	\$ 653,692.09		\$ -			
	<i>Debtors' Financial Advisor</i>							
6	Deloitte Financial Advisory Services LLP [Dkt. No. 8520]	6/01 - 9/30/2018	\$ 3,021,163.10		\$ 116,696.34			
Fifth Interim Fee Period (October 1, 2018 - January 31, 2019)								
	<i>Financial Advisors to Commonwealth</i>							
7	Ankura Consulting Group, LLC [Dkt. No. 8454]	10/1/2018 - 1/31/2019	\$ 3,223,148.50		\$ 181,809.03			
	<i>Financial Advisors to PREPA</i>							
8	Ankura Consulting Group, LLC [17-4780 Dkt. No. 1137]	10/1/2018 - 1/31/2019	\$ 3,080,936.50		\$ 228,902.66			
	<i>Puerto Rico Counsel for PREPA</i>							
9	Cancio Nadal Rivera & Diaz P.S.C. [Dkt. No. 5810 and 17-4780 Dkt. No. 1133]	10/1/2018 - 1/31/2019	\$ 541,280.00		\$ 756.22			
	<i>Debtors' Consultant</i>							
10	Deloitte Consulting LLP [Dkt. No. 9275]	10/01/2018 - 1/31/2019	\$ 1,757,608.44		\$ 304,050.65			
	<i>Debtors' Advisor</i>							
11	Deloitte Financial Advisory Services LLP [Dkt. No. 10530]	10/01/2018 - 1/31/2019	\$ 2,040,973.20		\$ 77,313.82			
	<i>Counsel to AAFAF - PREPA</i>							
12-a	O'Melveny & Myers [Dkt. No. 6042 and 17-4780 Dkt. No. 1147]	10/1/2018 - 1/31/2019	\$ 4,076,587.31		\$ 57,507.47			
	<i>Counsel to AAFAF - COFINA</i>							
12-b	O'Melveny & Myers [Dkt. No. 6043]	10/1/2018 - 1/31/2019	\$ 1,412,850.36		\$ 16,394.02			
	<i>Counsel for AAFAF - ERS</i>							
12-c	O'Melveny & Myers [Dkt. No. 6044]	10/1/2018 - 1/31/2019	\$ 188,464.21		\$ 10,558.23			
	<i>Counsel to AAFAF - HTA</i>							
12-d	O'Melveny & Myers [Dkt. No. 6045]	10/1/2018 - 1/31/2019	\$ 180,162.60		\$ 6,214.30			
	<i>Counsel to AAFAF - Commonwealth</i>							
12-e	O'Melveny & Myers [Dkt. No. 6047]	10/1/2018 - 1/31/2019	\$ 4,402,648.26		\$ 136,119.82			
Sixth Interim Fee Period (February 1 - May 31, 2019)								
	<i>Financial Advisors to PREPA</i>							
13	Ankura Consulting Group, LLC [17-4780 Dkt. No. 1604]	2/1 - 5/31/2019	\$ 2,890,183.50		\$ 276,996.38			
	<i>Claims Counsel to FOMB - ERS</i>							
14	Brown Rudnick LLP [17-3566 Dkt. No. 622]	2/1 - 5/31/2019	\$ 47,518.00		\$ -			

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PROMESA Title III No. 17 BK 3283-LTS

Third - Seventh Fee Period Applications Recommended for Deferral:

	Applicant	Compensation Period	Interim Fees Requested	Fee Examiner's Recommended Fee Adjustments	Interim Expenses Requested	Fee Examiner's Recommended Expense Adjustments	Interim Fees Recommended for Approval	Interim Expenses Recommended for Approval
	<i>Puerto Rico Counsel to AAFAF</i>							
15	Marini Pietrantoni Muniz LLC [Dkt. No. 8006]	2/1 - 5/31/2019	\$ 195,857.30		\$ 4,793.02			
	<i>Special Counsel to FOMB - PREPA</i>							
16	Nixon Peabody LLP [Dkt. No. 9538]	2/1 - 5/31/2019	\$ 371,931.00		\$ -			
	<i>Counsel to AAFAF - Commonwealth</i>							
17-a	O'Melveny & Myers [Dkt. No. 8180]	2/1 - 5/31/2019	\$ 2,873,762.15		\$ 244,200.68			
	<i>Counsel to AAFAF - HTA</i>							
17-b	O'Melveny & Myers [17-03567 Dkt. No. 615]	2/1 - 5/31/2019	\$ 85,817.14		\$ 1,037.31			
	<i>Counsel for AAFAF - ERS</i>							
17-c	O'Melveny & Myers [17-03566 Dkt. No. 658]	2/1 - 5/31/2019	\$ 2,292,671.25		\$ 64,457.00			
	<i>Counsel to AAFAF - PREPA</i>							
17-d	O'Melveny & Myers [17-04780 Dkt. No. 1489]	2/1 - 5/31/2019	\$ 4,809,921.59		\$ 129,968.65			
	<i>Puerto Rico Counsel to FOMB</i>							
18	O'Neill & Borges LLC [Dkt. No. 8539]	2/1 - 5/31/2019	\$ 310,485.60		\$ 4,808.81			
	<i>Investment Banker and Financial Advisor to FOMB</i>							
19	PJT Partners LP [Dkt. No. 8014]	2/1 - 5/31/2019	\$ 5,000,000.00		\$ 333.16			
	<i>Counsel to Debtors - Commonwealth</i>							
20-a	Proskauer Rose LLP [Dkt. No. 8734]	2/1 - 5/31/2019	\$ 7,846,461.30		\$ 255,078.07			
	<i>Counsel to Debtors - ERS</i>							
20-b	Proskauer Rose LLP [Dkt. No. 8737 and 17-3566 Dkt. No. 667]	2/1 - 5/31/2019	\$ 2,254,297.80		\$ 49,940.91			
	<i>Counsel to Debtors - HTA</i>							
20-c	Proskauer Rose LLP [Dkt. No. 8739 and 17-3567 Dkt. No. 640]	2/1 - 5/31/2019	\$ 342,267.00		\$ 4,108.10			
	<i>Counsel to Debtors - PREPA</i>							
20-d	Proskauer Rose LLP [Dkt. No. 8743 and 17-4780 Dkt. No. 1642]	2/1 - 5/31/2019	\$ 5,257,162.20		\$ 163,334.07			
	Seventh Interim Fee Period (June 1 - September 30, 2019)							
	<i>Financial Advisors to PREPA</i>							
21	Ankura Consulting Group, LLC [17-4780 Dkt. No. 1788]	6/1 - 9/30/2019	\$ 2,778,349.50		\$ 230,089.53			
	<i>Puerto Rico Counsel for the Official Committee of Retired Employees</i>							
22	Bennazar, Garcia & Milian, C.S.P. [Dkt. No. 9176]	6/1 - 9/30/2019	\$ 341,445.00		\$ 2,316.39			
	<i>Consulting Services to FOMB</i>							
23	Berkeley Research Group, LLC [Dkt. No. 9305 and 17-4780 Dkt. No. 1770]	6/13 - 9/30/2019	\$ 665,101.35		\$ 9,174.47			
	<i>Economic Consultant to Proskauer Rose as legal counsel to FOMB</i>							
24	Brattle Group, Inc., The [Dkt. No. 9144]	6/1 - 9/30/2019	\$ 197,775.87		\$ -			
	<i>Claims Counsel to FOMB - Commonwealth</i>							
25-a	Brown Rudnick LLP [Dkt. No. 9316]	6/1 - 9/30/2019	\$ 1,261,053.00		\$ 205,804.25			
	<i>Claims Counsel to FOMB - HTA</i>							
25-b	Brown Rudnick LLP [17-3567 Dkt. No. 654]	6/1 - 9/30/2019	\$ 2,817.00		\$ -			
	<i>Claims Counsel to FOMB - ERS</i>							
25-c	Brown Rudnick LLP [17-3566 Dkt. No. 717]	6/1 - 9/30/2019	\$ 29,348.00		\$ -			
	<i>Claims Counsel to FOMB - PREPA</i>							
25-d	Brown Rudnick LLP [17-4780 Dkt. No. 1778]	6/1 - 9/30/2019	\$ 439,667.00		\$ 9,138.57			

In re: The Financial Oversight and Management Board for Puerto Rico, as a representative of
The Commonwealth of Puerto Rico, et al.
PROMESA Title III No. 17 BK 3283-LTS

Third - Seventh Fee Period Applications Recommended for Deferral:

	Applicant	Compensation Period	Interim Fees Requested	Fee Examiner's Recommended Fee Adjustments	Interim Expenses Requested	Fee Examiner's Recommended Expense Adjustments	Interim Fees Recommended for Approval	Interim Expenses Recommended for Approval
	<i>Financial Advisor to the FOMB Special Claims Committee- Commonwealth</i>							
26-a	DiCicco, Gulman & Company LLP [Dkt. No. 9314]	6/1 - 9/30/2019	\$ 1,556,550.00		\$ -			
	<i>Financial Advisor to the FOMB Special Claims Committee - HTA</i>							
26-b	DiCicco, Gulman & Company LLP [17-3567 Dkt. No. 652]	6/1 - 9/30/2019	\$ 135,675.00		\$ -			
	<i>Financial Advisor to the FOMB Special Claims Committee - ERS</i>							
26-c	DiCicco, Gulman & Company LLP [17-3566 Dkt. No. 715]	6/1 - 9/30/2019	\$ 146,550.00		\$ -			
	<i>Financial Advisor to the FOMB Special Claims Committee - PREPA</i>							
26-d	DiCicco, Gulman & Company LLP [17-4780 Dkt. No. 1776]	6/1 - 9/30/2019	\$ 370,012.50		\$ -			
	<i>Financial Advisor to FOMB</i>							
27	Ernst & Young LLP [Dkt. No. 10829]	6/1 - 9/30/2019	\$ 5,034,312.80		\$ 116,907.08			
	<i>Puerto Rico Counsel to Special Claims Committee</i>							
28	Estrella, LLC [Dkt. No. 10502]	6/1 - 8/31/2019	\$ 218,625.50		\$ 2,417.77			
	<i>Financial Advisor for the Official Committee of Retired Employees</i>							
29	FTI Consulting, Inc. [Dkt. No. 9181]	6/1 - 9/30/2019	\$ 941,221.00		\$ 17,787.53			
	<i>Special Litigation Counsel to Official Committee of Unsecured Creditors</i>							
30	Genovese Joblove & Battista, P.A. [Dkt. No. 9213]	6/1 - 9/30/2019	\$ 1,383,158.40		\$ 43,602.27			
	<i>Counsel to the Official Committee of Retired Employees</i>							
31	Jenner & Block LLP [Dkt. No. 9207]	6/1 - 9/30/2019	\$ 1,994,019.44		\$ 111,143.17			
	<i>Puerto Rico Counsel to AAFAF</i>							
32	Marini Pietrantonio Muniz LLC [Dkt. No. 9245]	6/1 - 9/30/2019	\$ 211,088.64		\$ 2,648.66			
	<i>Special Counsel to FOMB - PREPA</i>							
33	Nixon Peabody LLP [Dkt. No. 9539]	6/1 - 9/30/2019	\$ 80,805.00		\$ -			
	<i>Counsel to AAFAF - Commonwealth</i>							
34-a	O'Melveny & Myers [Dkt. No. 9332]	6/1 - 9/30/2019	\$ 5,369,124.54		\$ 183,905.55			
	<i>Counsel to AAFAF - HTA</i>							
34-b	O'Melveny & Myers [17-3567 Dkt. No. 657]	6/1 - 9/30/2019	\$ 58,957.87		\$ 2,178.58			
	<i>Counsel to AAFAF - ERS</i>							
34-c	O'Melveny & Myers [17-3566 Dkt. No. 724]	6/1 - 9/30/2019	\$ 512,322.11		\$ 56,015.15			
	<i>Counsel to AAFAF - PREPA</i>							
34-d	O'Melveny & Myers [Dkt. No. 9354 and 17-4780 Dkt. No. 1786]	6/1 - 9/30/2019	\$ 3,574,768.47		\$ 126,501.00			
	<i>Counsel to the Official Committee of Unsecured Creditors</i>							
35	Paul Hastings LLP [Dkt. No. 9219]	6/1 - 9/30/2019	\$ 7,465,708.00		\$ 901,536.23			
	<i>Consultant to FOMB</i>							
36	PFM Group Consulting LLC [Dkt. No. 9212]	6/3 - 8/31/2019	\$ 244,842.50		\$ -			
	<i>Investment Banker and Financial Advisor to FOMB</i>							
37	PJT Partners LP [Dkt. No. 9215]	6/1 - 9/30/2019	\$ 5,000,000.00		\$ 6,980.89			
	<i>Counsel to Debtors - Commonwealth</i>							
38-a	Proskauer Rose LLP [Dkt. No. 9624]	6/1 - 9/30/2019	\$ 11,293,301.10		\$ 292,282.61			
	<i>Counsel to Debtors - ERS</i>							
38-b	Proskauer Rose LLP [Dkt. No. 9630 and 17-3566 Dkt. No. 747]	6/1 - 9/30/2019	\$ 1,811,241.00		\$ 139,973.00			
	<i>Counsel to Debtors - HTA</i>							
38-c	Proskauer Rose LLP [Dkt. No. 9628 and 17-3567 Dkt. No. 664]	6/1 - 9/30/2019	\$ 491,537.70		\$ 13,238.66			

In re: The Financial Oversight and Management Board for Puerto Rico, as a representative of
The Commonwealth of Puerto Rico, et al.
PROMESA Title III No. 17 BK 3283-LTS

Third - Seventh Fee Period Applications Recommended for Deferral:

	Applicant	Compensation Period	Interim Fees Requested	Fee Examiner's Recommended Fee Adjustments	Interim Expenses Requested	Fee Examiner's Recommended Expense Adjustments	Interim Fees Recommended for Approval	Interim Expenses Recommended for Approval
	<i>Counsel to Debtors - PREPA</i>							
38-d	Proskauer Rose LLP [Dkt. No. 9626 and 17-4780 Dkt. No. 1838]	6/1 - 9/30/2019	\$ 5,893,697.40		\$ 151,543.10			
	<i>Actuaries and Consultants for the Official Committee of Retired Employees</i>							
39	Segal Consulting [Dkt. No. 9182]	6/1 - 9/30/2019	\$ 268,005.00		\$ -			
	<i>Financial Advisor to the Official Committee of Unsecured Creditors</i>							
40	Zolfo Cooper, LLC [Dkt. No. 9218]	6/1 - 9/30/2019	\$ 1,805,373.10		\$ 1,141.63			

In re: The Financial Oversight and Management Board for Puerto Rico, as a representative of
The Commonwealth of Puerto Rico, et al.
PROMESA Title III No. 17 BK 3283-LTS

FINAL Fee Applications Recommended for Deferral:

	Applicant	Compensation Period	Final Fees Requested	Fee Examiner's Recommended Fee Adjustments	Final Expenses Requested	Fee Examiner's Recommended Expense Adjustments	Final Fees Recommended for Approval	Final Expenses Recommended for Approval
1	<i>Investment Banker and Financial Advisor FOMB - COFINA</i> Citigroup Global Markets Inc. [Dkt. No. 7341 and 17-03284 Dkt. No. 639]	5/5/2017 - 2/12/2019	\$ 5,873,156.76		\$ -			
2	<i>Counsel to AAFAF</i> DLA Piper [Dkt. No. 7973]	6/1/2017 - 4/30/2019	\$ 3,144,379.59		\$ 40,693.07			
3	<i>Counsel to AAFAF - COFINA</i> O'Melveny & Myers [17-03284 Dkt. No. 640]	5/5/2017 - 2/12/2019	\$ 8,674,704.03		\$ 78,506.01			
4	<i>Puerto Rico Counsel to FOMB</i> O'Neill & Borges LLC [Dkt. No. 7717]	5/5/2017 - 2/12/2019	\$ 183,261.60		\$ 8,022.35			
5	<i>Bankruptcy Counsel to Debtors - COFINA</i> Proskauer Rose LLP [Dkt. No.7428 and 17-03284 Dkt. No. 644]	5/5/2017 - 2/12/2019	\$ 7,761,268.26		\$ 175,857.99			

ATTACHMENT 1

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO**

In re

**THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,**

As a representative of

**THE COMMONWEALTH OF PUERTO RICO
et al.,**

Debtors.¹

PROMESA

Title III

No. 17 BK 3283-LTS

(Jointly Administered)

Re: ECF Dkt. Nos. 5716, 5800 [Amended
Docket Entry No. 8450], 7997, 8512, 8786,
9164, 9167, 9178, 9183, 9197, 9199, 9204,
9209, 9216, 9217, 9220, 9221, 9312, 9333,
699 [Case No. 17-3566], 651 [Case No. 17-
3567], 1129 [Case No 17-4780], 1774 [Case
No 17-4780], 1746 [Case No. 17-4780]

Hearing date: March 4, 2020 at 9:30 a.m. (AST)

Objections filed: none

**OMNIBUS ORDER AWARDING: I. INTERIM ALLOWANCE OF COMPENSATION
FOR PROFESSIONAL SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES FOR THE SEVENTH INTERIM (JUNE 1-SEPTEMBER 30, 2019) AND
PRIOR COMPENSATION PERIODS;
II. FINAL ALLOWANCE OF COMPENSATION FOR PROFESSIONAL SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES FOR THE FINAL FEE PERIOD**

This matter coming before the Court on the interim fee applications (together Docket Entry Nos. 5716, 5800 [Amended Docket Entry No. 8450], 7997, 8512, 8786, 9164, 9167, 9178, 9183, 9197, 9199, 9204, 9209, 9216, 9217, 9220, 9221, 9312, and 9333 in Case No. 17-3283, Docket Entry No. 699 in Case No. 17-3566, Docket Entry No. 651 in Case No. 17-3567, and

¹ The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the: (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and, (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) Puerto Rico Public Buildings Authority ("PBA") (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

Docket Entry Nos. 1129, 1746 and 1774 in Case No 17-4780, the (“**Applications**”)), all as indicated as “Recommended for Approval” on the attached **Exhibit A**, pursuant to sections 316 and 317 of the Puerto Rico Oversight, Management, and Economic Stability Act (“PROMESA”), Pub. L. No. 114-187, §§ 316, 317, 130 Stat., 549, 584-85 (2016), and Rule 2016 of the Local Rules of Bankruptcy Practice and Procedure of the U.S. Bankruptcy Court for the District of Puerto Rico, for the interim allowance—and, in one instance, final allowance—of certain fees, including all holdbacks and expenses incurred by the Applicants for the specific period of time set forth in each of the Applications (the “**Compensation Periods**”); filed in accordance with the *Order Setting Procedures for Interim Compensation and Reimbursement of Expenses for Professionals* [Dkt. No. 1150] (the “**Interim Compensation Order**”); the *First Amended Order Setting Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [Dkt. No. 1715] (the “**First Amended Interim Compensation Order**”); the *Second Amended Order Setting Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [Dkt. No. 3269] (the “**Second Amended Interim Compensation Order**”); the *Order Pursuant to PROMESA Sections 316 and 317 and Bankruptcy Code Section 105(A) Appointing a Fee Examiner and Related Relief* [Dkt. No. 1416] (the “**Fee Examiner Order**”); and the *First Amended Order Pursuant to PROMESA Sections 316 and 317 and Bankruptcy Code Section 105(A) Appointing a Fee Examiner and Related Relief* [Dkt. No. 3324] (the “**First Amended Fee Examiner Order**”); and the Court having reviewed the Applications and/or the report filed by the Fee Examiner with respect to the Applications [*see* Dkt. No. ____]; and the Court finding that: (a) the Court has jurisdiction over this matter pursuant to PROMESA section 306(a); and (b) notice of the Applications and the hearing thereon being adequate under the circumstances; and (c) all parties with notice of the Applications having been afforded the opportunity to be heard on the Applications; now therefore

IT IS HEREBY ORDERED THAT:

1. The Applications are GRANTED on an interim basis, and the *Omnibus Objection to Fee Applications Filed by Professionals and Request to Increase Holdback Amount* [Dkt.

No. 9419] is OVERRULED, with respect to the Applications set forth on the attached **Exhibit A**.

2. Each of the Applicants is allowed (a) interim compensation for services rendered during the Compensation Periods and (b) interim reimbursement for actual and necessary expenses incurred during the Compensation Periods, each in the respective and adjusted amounts set forth on the attached **Exhibit A**, including, except as otherwise indicated, any and all holdbacks.

3. To the extent not already paid pursuant to the Interim Compensation Order, the Debtors are hereby authorized and directed to pay each of the Applicants 100 percent of the fees and 100 percent of the expenses listed on **Exhibit A** under the columns “Interim Fees Recommended for Approval” and “Interim Expenses Recommended for Approval,” respectively, for services rendered and expenses incurred during the Compensation Periods.

4. The Application listed on the attached **Exhibit B** is GRANTED on a final basis with the adjustments outlined therein. To the extent not already paid pursuant to the Interim Compensation Order, the Debtors are hereby authorized and directed to pay the Applicant listed on **Exhibit B** 100 percent of the fees and 100 percent of the expenses listed under the columns “Final Fees Recommended for Approval” and “Final Expenses Recommended for Approval.”

5. Pursuant to the Fee Examiner’s report, the interim fee applications listed on **Exhibit C** and the final applications listed on **Exhibit D** of the report [Docket Entry Nos. 4020, 4358, 4897, 5810, 6042, 6043, 6044, 6045, 6047, 7341, 7717, 7428, 7973, 8006, 8014, 8180, 8454, 8520, 8539, 8734, 8737, 8739, 8743, 9144, 9176, 9181, 9182, 9207, 9212, 9213, 9215, 9218, 9219, 9245, 9274, 9275, 9305, 9314, 9316, 9332, 9354, 9538, 9539, 9624, 9626, 9628,

9630, 10502, 10530 and 10829 in Case No. 17-3283, Docket Entry Nos. 639, 640 and 644 in Case No. 17-3284, Docket Entry Nos. 622, 658, 667, 715, 717, 724 and 747 in Case No. 17-3566, Docket Entry Nos. 615, 640, 652, 654, 657 and 664 in Case No. 17-3567 and Docket Entry Nos. 1048, 1133, 1137, 1147, 1489, 1604, 1642, 1770, 1776, 1778, 1786, 1788 and 1838 in Case No. 17-4780] remain adjourned for consideration at a later hearing date.

6. This Order resolves Docket Entry Nos. 5716, 5800, 7997, 8450, 8512, 8786, 9164, 9167, 9178, 9183 9197, 9199, 9204, 9209, 9216, 9217, 9220, 9221, 9312, and 9333 in Case No. 17-3283, Docket Entry No. 699 in Case No. 17-3566, Docket Entry No. 651 in Case No. 17-3567, and Docket Entry Nos. 1129, 1746 and 1774 in Case No 17-4780.

SO ORDERED.

Dated: March ____, 2020

LAURA TAYLOR SWAIN
United States District Judge

21920480.1